

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Columbia Developmental Center  
Office for Citizens With  
Developmental Disabilities  
Department of Health and Hospitals  
State of Louisiana  
Columbia, Louisiana

April 5, 2000



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE***  
***Legislative Auditor***

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**Daniel G. Kyle, Ph.D., CPA, CFE**

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**COLUMBIA DEVELOPMENTAL CENTER  
OFFICE FOR CITIZENS WITH  
DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Columbia, Louisiana**

**Management Letter  
Dated March 8, 2000**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

**April 5, 2000**



OFFICE OF  
LEGISLATIVE AUDITOR  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

DANIEL G. KYLE, PH.D., CPA, CFE  
LEGISLATIVE AUDITOR

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870

March 8, 2000

**COLUMBIA DEVELOPMENTAL CENTER  
OFFICE FOR CITIZENS WITH  
DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Columbia, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 2000, we conducted certain procedures at Columbia Developmental Center, within the Office for Citizens With Developmental Disabilities, Department of Health and Hospitals. Our procedures included (1) a review of the center's internal control; (2) tests of financial transactions for the years ending June 30, 2000, and June 30, 1999; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2000, and June 30, 1999.

The Annual Fiscal Reports of Columbia Developmental Center are not within the scope of our work, and, accordingly, we do not express an opinion or any other form of assurance on these reports. The center's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with selected management personnel and other selected center personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. Based on the application of the procedures referred to previously, there were no significant findings to be included in this report.

This report is intended for the information and use of the center and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, reading "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

RLA:MAN:DSP:ss

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